

ACCOUNTING TECHNICIAN

GS-0525-05

I. INTRODUCTION

This position is located in the U.S. Department of Labor (DOL), Employment and Training Administration (ETA). This position provides a technician who performs a variety of account maintenance clerical and accounting technician support work which requires a basic understanding of accounting systems, policies, and procedures in performing the examination, verification, and maintenance of accounts and accounting data.

II. MAJOR DUTIES AND RESPONSIBILITIES

The incumbent of this position provides accounting technical support services. Duties typically performed include the following: classifying accounting transactions, verifying codes and other information; reconciling balances; using standard formulas to calculate and/or verify calculations; assembling appropriate forms and reports; entering data into automated file systems; distributing documents to appropriate personnel; and answering routine procedural inquiries; closing accounts and preparing reports, balance sheets and financial statements; analyzing accounting data; reviewing documents to verify accounting data as necessary, entering data into the system, and taking a trial balance; reconciling accounts, comparing account balances with related data to assure agreement; reviewing records and source documents to identify the sources of discrepancies; and determining the entries required to bring the account into balance; abstracting data reflecting financial condition and operating results, and presenting this data in the form of statements and reports; summarizing transactions and preparing control documents or other posting documents reflecting the entries to be made, and examining accounts.

May assist in maintaining control accounts and subsidiary accounts and processing accounting transactions for a wide variety of functions including obligations, accrued expenditures, disbursements, appropriation refunds, reimbursable orders, earnings, collections, expenditure vouchers, cost transfers, rejected transactions, and other accounts in connection with the general ledger.

May receive and review purchase orders, contracts, and travel orders pertaining to claims and other similar documents against obligated funds, certifying and auditing all payments to assure compliance with terms.

May review and verify the validity of requisitions for supplies, services, printing, and equipment; review and approve travel and training orders and requests for personnel actions; record overtime usage; calculate funds for current and cumulative manpower by using staffing reports and overtime reports.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position	FL 1-4	550 pts.
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Knowledge of existing accounting systems, standard accounting codes, classifications, and terminology; an understanding of agency accounting policies, procedures, and requirements; and the ability to apply various accounting methods, forms and techniques.

In-depth or broad knowledge of a body of accounting, budget, or other financial management regulations, practices, procedures, and policies related to the specific financial management functions.

Factor 2 - Supervisory Controls	FL 2-2	125 pts.
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The supervisor or designated employee provides general standing instructions on recurring assignments, indicating what is to be done, applicable policies, procedures and methods to follow, data and information required, quality and quantity of work expected, priority of assignments, and deadlines. The incumbent uses initiative to perform recurring assignments. Situations not covered by instructions or precedents are referred to the supervisor for decision or help. Finished work and methods used are reviewed to assure technical accuracy and compliance with established instructions, methods, procedures, and deadlines. The supervisor may develop a performance management plan identifying office specific duties for the incumbent to perform.

Factor 3 - Guidelines	FL 3-2	125 pts.
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Guidelines consist of a number of established procedures and specific guidelines in the form of DOL and ETA policies and procedures, Federal codes and manuals, specific related regulations, precedent actions, and processing manuals which are readily available for doing the work and are clearly applicable to most transactions. The incumbent uses some judgment to identify and select the most appropriate procedures to use.

Factor 4 - Complexity	FL 4-2	75 pts.
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The incumbent's assigned work involves performing related procedural tasks in processing accounting, budget, or other financial management transactions. The incumbent makes decisions, such as how to sort incoming documents, locate and assemble information, and correct errors based on a review or knowledge of similar cases or samples, or by selecting from among other clearly recognizable alternatives.

Factor 5 - Scope and Effect	FL 5-2	75 pts.
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The purpose of the work is to apply specific rules, regulations, or procedures to perform a full range of related accounting, budget, or financial management clerical or technical tasks, duties, and assignments that are covered by well-defined and precise program procedures and regulations. The work affects

the adequacy and efficiency of the accounting and budget, or financial management function and can affect the reliability of the work of analysts and specialists in related functions.

Factors 6/7 - Personal Contacts/Purpose of Contacts Level 2.a. 45 pts.

Contacts are with employees both inside and outside the immediate organization, such as accountants, administrative officers, budget analysts, and automated data processing personnel. Contacts are made to obtain, clarify, or provide information related to the accounting, budget, or financial management support assignments.

Factor 8 - Physical Demands FL 8-1 5 pts.

The work is primarily sedentary.

Factor 9 - Work Environment FL 9-1 5 pts.

The work is performed in a typical office setting. Occasional travel by any means of government or public transportation may be required.

TOTAL = 1005 pts.

IV. UNIQUE POSITION REQUIREMENTS